



## Tax Amnesty 2015 Frequently Asked Questions

### 1. What is Tax Amnesty 2015?

Tax Amnesty 2015 is a limited-time opportunity for both individuals and businesses to pay past-due taxes free of penalty, interest, and collection fees. Tax Amnesty 2015 will be conducted from September 15, 2015 through November 16, 2015.

### 2. What tax types are eligible for Tax Amnesty 2015?

All tax types managed by the department (approximately 40 tax types) are eligible for Tax Amnesty 2015. A full list is available at [www.in.gov/dor/amnesty/5387.htm](http://www.in.gov/dor/amnesty/5387.htm).

Note: Property taxes and unemployment taxes are not administered by the Indiana Department of Revenue and are not eligible for Tax Amnesty 2015.

### 3. Who is eligible to participate in Tax Amnesty 2015?

- Individuals and businesses who owe taxes for periods ending prior to January 1, 2013
- Taxpayers who failed to file for periods ending prior to January 1, 2013
- Taxpayers who have underreported their tax liabilities for periods ending prior to January 1, 2013
- A taxpayer may be eligible, but not subject to double penalty, if he has eligible liabilities that have been placed on hold.

### 4. Who is not eligible for Tax Amnesty 2015?

- Taxpayers who participated in Indiana's 2005 tax amnesty program
- Taxpayers who participated in Indiana's horse claiming tax amnesty program
- Liabilities from January 1, 2013 to present are not eligible for Tax Amnesty 2015.

### 5. I owe the Indiana Department of Revenue business taxes, but I am not registered with the department. Am I eligible for Tax Amnesty 2015?

You may be eligible for Tax Amnesty 2015 if the business taxes are due for periods ending before January 1, 2013. You'll need to register with the department by completing Form BT-1. After you receive a state taxpayer ID number (TID number), go to [www.taxamnesty.in.gov](http://www.taxamnesty.in.gov) to file and pay your taxes as part of Tax Amnesty 2015.

### 6. Do I have to be an Indiana resident to be eligible for Tax Amnesty 2015?

If you are not an Indiana resident but owe state of Indiana taxes administered by the department, you may be eligible for Tax Amnesty 2015. All eligibility restrictions apply.

### 7. I am currently applying for an Offer in Compromise and/or a Claim for Hardship. Am I eligible for Tax Amnesty 2015?

You may be eligible for Tax Amnesty 2015. See question 3 for more information about eligibility requirements. Contact the department at 1-844-TAXES-IN (1-844-829-3746) if you have specific questions about your account or eligibility.



**8. I am currently in a payment plan with the department or a collection agent. Am I eligible for Tax Amnesty 2015?**

You may be eligible for Tax Amnesty 2015. See question 3 for more information about eligibility requirements. Contact the department at 1-844-TAXES-IN (1-844-829-3746) if you have specific questions about your account or eligibility.

**9. My account is on hold by the Audit Division or Special Investigations Unit. Am I eligible for Tax Amnesty 2015?**

You may be eligible for Tax Amnesty 2015. See question 3 for more information about eligibility requirements. Contact the department at 1-844-TAXES-IN (1-844-829-3746) if you have specific questions about your account or eligibility.

**10. I owe past-due taxes from periods prior to January 1, 2013 AND periods after January 1, 2013. Am I eligible for Tax Amnesty 2015?**

Your past-due taxes from periods prior to January 1, 2013 may be eligible for Tax Amnesty 2015. See question 3 for more information about eligibility requirements. Contact the department at 1-844-TAXES-IN (1-844-829-3746) if you have specific questions about your account or eligibility.

**11. What will happen if I'm eligible but don't participate in the Tax Amnesty 2015?**

If you are eligible but choose not to participate in Tax Amnesty 2015, the penalties on your outstanding liabilities will be doubled at the end of the Tax Amnesty 2015 period (November 16, 2015). However, some taxpayers are eligible, but not subject to double penalty if they choose not to participate in Tax Amnesty 2015. See question 12 for more information about those taxpayers.

**12. What are some of the reasons a taxpayer would be eligible for Tax Amnesty 2015 but not subject to double penalty for choosing not to participate?**

A taxpayer may be eligible, but not subject to double penalty if eligible liabilities have been placed on hold by the department for one of the following reasons:

- The taxpayer protested the proposed assessment in a timely manner;
- The taxpayer has a liability where the taxpayer advocate has ordered a hold to cease collection efforts and establish a payment plan;
- The taxpayer established a payment plan with the department or a collection agent; or
- The taxpayer's liability has been placed on hold by the Audit Division or the Special Investigations Unit.

Taxpayers are encouraged to visit [www.taxamnesty.in.gov](http://www.taxamnesty.in.gov) or call the department toll free at 1-844-TAXES-IN (1-844-829-3746) if they have specific questions about their account or eligibility.

**13. I received a letter from the department announcing my eligibility. What do I do next?**

To participate in Tax Amnesty 2015, taxpayers should return the coupon attached to the letter and the full amount due to the department. If you cannot pay the full amount due, you may establish a payment plan online at [www.taxamnesty.in.gov](http://www.taxamnesty.in.gov), by calling the department toll-free at 1-844-TAXES-IN (1-844-829-3746), or by visiting one of the department's 12 district offices.

**14. I did not receive a letter from the Department of Revenue. Can I still participate in Tax Amnesty 2015?**

All taxpayers who think they may be eligible, whether they receive a letter or not, should contact the department at 1-844-TAXES-IN (1-844-829-3746).



**15. What are the benefits of participating in Tax Amnesty 2015?**

In return for full payment of the base tax, the Indiana Department of Revenue will:

- Waive penalty, interest, and collection fees;
- Release tax liens that have been imposed on existing liabilities; and
- Not seek civil or criminal prosecution against any individual or entity.

You also may be eligible to have tax warrants expunged from your record. To be eligible for tax warrant expungement, all outstanding tax liabilities, including Tax Amnesty 2015 liabilities, must be paid in full and you must be current on all tax filings.

To apply to have a tax warrant expunged, submit a completed Amnesty Expungement Request Form, available at [www.taxamnesty.in.gov](http://www.taxamnesty.in.gov), to the Indiana Department of Revenue by September 16, 2016. The department will review and approve or deny your request within 180 days of your submission.

**16. When can I participate in Tax Amnesty 2015?**

Tax Amnesty 2015 will be conducted from September 15, 2015 through November 16, 2015. Taxpayers must pay their liabilities or establish a payment plan by the close of business on November 16, 2015. Tax Amnesty 2015 payment plans must be satisfied by June 15, 2016.

**17. How can I participate in Tax Amnesty 2015?**

Taxpayers who receive a letter with attached payment coupon can return the completed coupon with the full amount due.

To pay an account in full or establish a payment plan:

- Visit [www.taxamnesty.in.gov](http://www.taxamnesty.in.gov);
- Call 1-844-TAXES-IN (1-844-829-3746); or
- Visit any of the department's 12 district office locations.

**18. I would like to participate in Tax Amnesty 2015 but do not have an Amnesty Case ID. What do I do?**

If you do not know your Amnesty Case ID, please call the department toll-free at 1-844-TAXESIN (1-844-829-3746). A tax analyst can help you establish a Tax Amnesty 2015 case.

**19. I cannot pay all the taxes I owe during the Tax Amnesty 2015 period. Will the department penalize me for this?**

If you cannot pay your outstanding balance by November 16, 2015, you may establish a Tax Amnesty 2015 payment plan. However, you must enter a Tax Amnesty 2015 payment plan by November 16, 2015. Entering a Tax Amnesty 2015 payment plan will extend the time to pay until June 15, 2016. If a taxpayer defaults on a Tax Amnesty 2015 payment plan, the penalty on the tax liabilities will be doubled.





**20. What payment methods are available?**

The department accepts the following payment methods:

- E-check
- Check
- Money order
- Visa
- MasterCard

**21. How do I establish a Tax Amnesty 2015 payment plan?**

To establish a Tax Amnesty 2015 payment plan, visit [www.taxamnesty.in.gov](http://www.taxamnesty.in.gov), call the department toll-free at 1-844-TAXES-IN (1-844-829-3746), or visit any of the department's 12 district offices.

Payment plans consist of equal payments based on the total amount due and the number of months available. All Tax Amnesty 2015 payment plans must be satisfied by June 15, 2016.

**22. In the case of severe financial or medical hardships, can a taxpayer receive an extension of the June 15, 2016 for payment plan payments?**

There are no provisions to extend the payment period past the June 15, 2016 deadline.

**23. What if my local sheriff already has started collection procedures or has provided me with a payment plan?**

If you entered into a payment plan agreement with the county sheriff after May 12, 2015 for liabilities for periods ending prior to January 1, 2013, you may be eligible to participate in Tax Amnesty 2015. However, you will not be subject to double penalties for choosing not to participate. If you would like to participate in Tax Amnesty 2015, please contact the department.

**24. I paid all or part of my penalty prior to September 15, 2015. Will you waive the penalty I paid and refund the penalty payments to me?**

The law does not allow the department to give a refund or credit for any penalty paid before September 15, 2015.

**25. What happens if I delay filing and paying past-due taxes until the Tax Amnesty 2015 period begins?**

The state will continue its normal compliance, enforcement, and collection efforts to enforce the tax laws. This means that new audits will be conducted and non-filer enforcement efforts will proceed as planned. It also means that normal billing and collection actions will continue. This can result in a levy against your bank account, garnishments of wages, filing of a tax lien, and other actions allowed by law.

**26. Can I have my tax warrants expunged?**

To be eligible for tax warrant expungement, all outstanding tax liabilities, including Tax Amnesty 2015 liabilities, must be paid in full and you must be current on all tax filings.

**27. How do I apply for tax warrant expungement?**



To apply to have a tax warrant expunged, submit a completed Amnesty Expungement Request Form, available at [www.taxamnesty.in.gov](http://www.taxamnesty.in.gov), to the department by September 16, 2016.

The department will review and approve or deny your request within 180 days of your submission.

**28. When is the deadline to submit Tax Amnesty 2015 Expungement Request Forms?**

The deadline to submit the Tax Amnesty 2015 Expungement Request Form is September 16, 2016. You cannot submit the form before all outstanding tax liabilities have been paid in full.

**29. Where can I attend a Tax Amnesty 2015 presentation?**

The department is offering free, 60-minute Tax Amnesty 2015 presentations to help inform taxpayers of Tax Amnesty 2015. Visit [www.in.gov/dor/amnesty/5382.htm](http://www.in.gov/dor/amnesty/5382.htm) to find a presentation near you.

**30. Can I look up my eligible liabilities online?**

Businesses that have filed but failed to pay business taxes in INtax can look up eligible liabilities in INtax. Individual taxpayers, or businesses that have failed to file, cannot look up eligible liabilities online. Contact the department toll-free at 1-844-TAXES-IN (1-844-829-3746) if you have specific questions about your account.

**31. May I file an extension for Tax Amnesty 2015?**

No. A taxpayer wishing to participate in Tax Amnesty 2015 must pay in full or establish a Tax Amnesty 2015 payment plan between September 15 and November 16, 2015.

**32. Can my representative sign the agreement for me?**

Yes. The representative must have a properly completed Power of Attorney (POA-1) form on file with the department. Power of Attorney procedures and the POA-1 form are available at [www.in.gov/dor/3802.htm](http://www.in.gov/dor/3802.htm).

**33. Is gasoline use tax (GUT) eligible for Tax Amnesty 2015?**

No. Because gasoline use tax (GUT) was not effective until July 2014, it is not eligible for Tax Amnesty 2015. A full list of eligible tax types is available at [www.in.gov/dor/amnesty/5387.htm](http://www.in.gov/dor/amnesty/5387.htm).

**34. Is inheritance tax eligible for Tax Amnesty 2015?**

Yes. If an estate, trust, or individual transferee owes inheritance tax on transfers resulting from the deaths of individuals dying prior to 2013, they may be eligible for participation in Tax Amnesty 2015. Inheritance tax was repealed for individuals dying after December 31, 2012.

**35. What do I need to do if I have filed an inheritance tax return and currently owe inheritance tax?**

Please contact the department's Inheritance Tax Division by phone at 317-232-2154 or via email at [inheritancetax@dor.in.gov](mailto:inheritancetax@dor.in.gov).

**36. What do I need to do if I didn't file an inheritance tax return on time and owe inheritance tax for an individual dying prior to January 1, 2013?**

If the return wasn't filed within nine months of the individual's date of death, you will need to contact an attorney who is experienced with inheritance tax matters to prepare and file an inheritance tax return (Form IH-6) with the Clerk of the Court in the county the individual was living at the time of his or her death no later than September 15, 2015. The Clerk of the Court will then process the return through the County Assessor's Office and the Court and it will be forwarded to the department for a full audit.

Indiana's inheritance tax also applies to non-residents if they owned Indiana real estate or had tangible personal property located in Indiana if the individual died prior to January 1, 2013.



Any tax owed will need to be paid to the department no later than November 16, 2015 to be eligible for Tax Amnesty 2015.

**37. What do I need to do if I have filed an inheritance tax return for an individual dying prior to January 1, 2013 and paid the tax due, but I have subsequently discovered additional assets and now owe additional inheritance tax?**

If you have discovered additional assets in an estate that already filed an inheritance tax return, you will need to contact an attorney who is experienced with inheritance tax matters to prepare and file an amended inheritance tax return (Forms IH-6 or IH-12) directly with the Indiana Department of Revenue no later than September 15, 2015.

Any tax owed will need to be paid to the department no later than November 16, 2015 to be eligible for Tax Amnesty 2015.

**38. Will the Indiana Department of Revenue have extended hours during Tax Amnesty 2015?**

Yes.

Walk-In Hours

September 15 – November 13: 8:00 a.m. – 4:30 p.m. local time (All office locations)

November 14: 8:00 a.m. – 4:30 p.m. local time (Indianapolis office only)

November 16: 8:00 a.m. – 8:00 p.m. local time (All office locations)

Phone Hours

Monday through Friday: 8:00 a.m. – 9:00 p.m. EST

Saturday: 8:00 a.m. – 8:00 p.m. EST

Sunday: 1:00 p.m. – 8:00 p.m. EST

**39. Where will the money collected from Tax Amnesty 2015 go?**

Of the outstanding taxes collected, the first \$84 million will fund the Indiana Regional Cities Development Fund. The next \$6 million will be allocated to the Indiana Department of Transportation to support the operation of the Hoosier State Rail Line. Remaining funds collected will be deposited into the state general fund.